

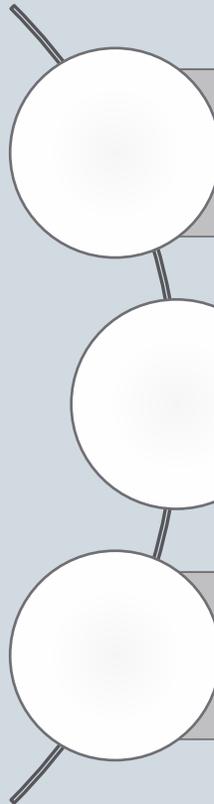


National Integrated Financing Frameworks and Open Budgets for Sustainable Development in Africa

OPEN BUDGETS FOR SUSTAINABLE DEVELOPMENT IN AFRICA

FROM SEPTEMBER 27 TO 30, 2022 IN ABUJA, NIGERIA

Contents

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- 1- Context and issues
 - 2- State of play
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Context and issues

Evolution chronology

2009 accession of Mr.
President of the **Gabonese**
Republic **His Excellency, Ali**
BONGO ONDIMBA,
President of the Republic,
Head OF STATE

2010 adoption of the **CEMAC**
COMMUNITY DIRECTIVES
and the law n°31/2010 of
October 27, 2010 relating to
the Finance Laws and Budget
Execution

2015 adoption of the **CEMAC**
COMMUNITY DIRECTIVES
and of the organic law
n°020/2014 of May 21, 2015
relating to the Finance Laws
and Budget Execution
Implementation of the BOP

Transpositions of all
Community Directives

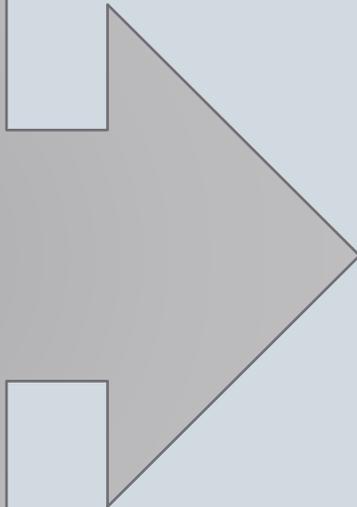




Transposition of Community Directives

CEMAC DIRECTIVES

1. Guideline No. 1 Finance Acts
2. Guideline 2 General Public Accounting Regulations
3. Guideline No. 3 State Chart of Accounts
4. Guideline No. 4 State budget nomenclature
5. Guideline No. 5 Schedule of State Financial Operations
6. Guideline 6 Code of transparency and good governance in public finance management



TRANSPOSITION

1. Organic Law No. 020/2014 of May 21, 2015 on Finance Laws and Budget Execution
2. Decree n°0094/PR/MBCP of February 8, 2016 on the General Regulations on Public Accounting
3. Decree n°0535/PR/MBCP of October 20, 2015 on the State Accounting Plan
4. Decree No. 236/PR/MBCP of April 21, 2016 on the State's budgetary nomenclature
5. Order No. 0410/PM/MDDEPIP of May 12, 2016, establishing the modalities for the production of the State's Financial Transactions Table
6. Law n°021/2014 of January 30, 2015 on transparency and good governance in public finance management

Institutional Framework

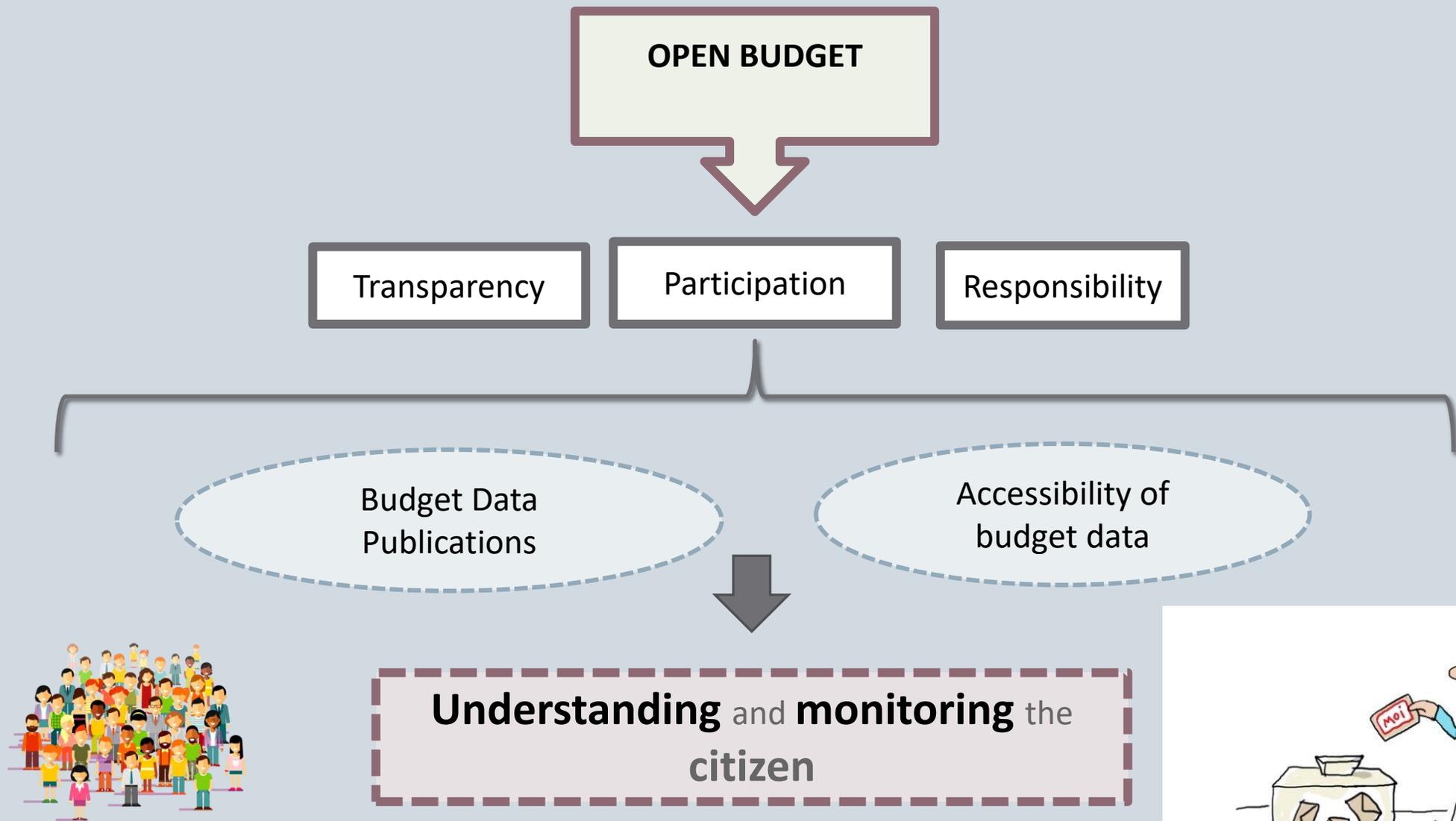
- MINISTRY OF GOOD GOVERNANCE
- NATIONAL COMMISSION FOR THE FIGHT AGAINST ILLICIT ENRICHMENT



Support for landlords

- PEFA 2013
- December 2016 Public Financial Management Performance Report (EU, IMF)
- PIMA 2019
- February 2022 PIMA Mission Report





(source: internationalbudget.org)

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State of affairs

1. Budget classification



Since 2015 programmatic and economic classifications have been **used in all budget documents.**

2. Budget documentation



Since 2021, the **budgetary annexes** described in art 13 of the LOLFEB **are all produced**

3. expenses not recognized in the financial statements and
4. Transfers to sub-national governments



- Since 2016, the work on budgetary exhaustiveness has been carried out. **The finance laws trace the revenues retroceded to local authorities, international organizations, public establishments, etc.**
- Publication of **the State Support Annex for Personalized Public Services**

5. Use of performance information to deliver services



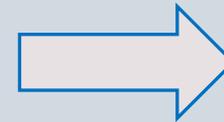
Since 2015, the **Annual Performance Projects** present the **public policy objectives** and the **main performance indicators**

6. Public Access to Budget Information



the **2021 citizen budget** is published (online)

7. Participation of elected officials in the preparation of the State Budget



Since 2016, the Parliament organizes, a **budget orientation debate, in public session.**



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Perspectives

Assessing the transparency and participatory nature of the Budget +

Index on Open Budget

Participation of the Civil Society in the Elaboration of the State Budget

Generate evidence of types: Health/Education Spending Efficiency, Social Spending Trends, Budget Space, Open Budget Surveys, Budget Notes with a focus on gender and children.

INTEGRATED NATIONAL FINANCING FRAMEWORK (INFF) GOAL:

Implement a strategy to strengthen Budget Transparency

Action	Who	Timeframe	Resources required
<i>What steps/activities are required to achieve the goal?</i>	<i>Who is responsible for each action?</i>	<i>When will each action occur? And how long will it take?</i>	<i>What resources/ support is required for each action?</i>
Capacity building of the actors of the General Directorate of Budget and Public Finance	Budget/UNICEF	October 2022-December 2023	USD 300,000 to be mobilized, with the support of UNICEF, UNDP and CABRI
Strengthening of planning and programming tools (MTEF and MTBF)	BUDGET/UNDP-UNICEF	October 2022-December 2024	USD 500,000, to be mobilized with the support of UNDP, UNICEF
Evidence Generation (Open Budget Survey, Budget Space)	IBM/BUDGET-UNICEF	January -December 2023	To be determined with the support of IMB
Joint UNS-Ministry of Budget Program on Gender and Child Budgeting	SNU-Government	October-December 2022	USD 100,000

Thank you very much
